

**1999 DRAFTING REQUEST**

**Assembly Amendment (AA-AB572)**

Received: **03/24/2000**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Faith Russell**

This file may be shown to any legislator: NO

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - sales**

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

Sales tax on tips and gratuities

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reauired</u>
/1	jkreye 03/24/2000		jfrantze 03/24/2000	_____	lrb-docadmin 03/24/2000	lrb-docadmin 03/24/2000	

FE Sent For:

<END>

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FE Sent For:

<END>

3-24-2000

Keith Russell

AB 572

sign & gratuity

a/221/1 + A/ to AB572

joint Finance?

at #1 and #5

enter in legis. finel. bureau amendment

**ASSEMBLY AMENDMENT,  
TO 1999 ASSEMBLY BILL 572**

in 3-24-2000

Monday

INSERT 1-1

1

At the locations indicated, amend the bill as follows:

2

~~1.~~ Page 2, line 2: delete lines 2 to 4 and substitute:

3

“77.51 (4) (b) 2m. Any fee, service charge, labor charge or other addition to the price that is charged to a customer by a retailer for the sale of meals, food, food products or beverages that represents or is in lieu of a tip or gratuity, ~~if the~~ fee, charge or other addition is separately listed on the receipt that the retailer gives to the customer.”.

7

8

~~2.~~ Page 2, line 6: delete “For taxes imposed under subch. V” and substitute

9

“Except as provided in par. (b) 2m.”.

10

~~3.~~ Page 2, line 11: delete lines 11 to 13 and substitute:

11

“77.51 (15) (b) 2m. Any fee, service charge, labor charge or other addition to the price that is charged to a customer by a retailer for the sale of meals, food, food products or beverages that represents or is in lieu of a tip or gratuity, if the fee, charge

13

INSERT 1-9

1 or other addition is separately listed on the receipt that the retailer gives to the  
2 customer.”.

3 ~~4.~~ Page 2, line 15: delete “For taxes imposed under subch. V” and substitute  
4 “Except as provided in par. (b) 2m.”.

5 ~~5.~~ Page 2, line 19: delete the material beginning with that line and ending with  
6 page 3, line 3.

7 ~~6.~~ Page 3, line 3: after that line insert:

8 “SECTION 5m. 77.982 (2) of the statutes is amended to read:

9 77.982 (2) Sections 77.51 (4) (a), (b) 1., 2., 2m. and 4., (c) 1. to 3. and (d), (14)  
10 (a) to (f), (j) and (k) and (14g), 77.52 (3), (6), (13), (14), (18) and (19), 77.58 (1) to (5)  
11 and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9) and (12) to (14) and 77.62, as they apply  
12 to the taxes under subch. III, apply to the tax under this subchapter. Sections 77.72  
13 (1) and 77.73, as they apply to the taxes under subch. V, apply to the tax under this  
14 subchapter.”.

15 (END)

**ASSEMBLY AMENDMENT 1,  
TO 1999 ASSEMBLY BILL 572**

January 12, 2000 - Offered by COMMITTEE ON WAYS AND MEANS.

INSERT 1-1

WPD:  
unfreeze  
item numbers

1 At the locations indicated, amend the bill as follows:

2 ~~1.~~ Page 2, line 1: before that line insert:

3 "SECTION 1. 77.51 (4) (a) 2. of the statutes is amended to read:

4 77.51 (4) (a) 2. The cost of the materials used, labor or service cost, interest  
5 paid, losses or any other expense, except as provided in par. (b) 2m.."

6 ~~2.~~ Page 2, line 1: delete "SECTION 1" and substitute "SECTION 1m".

7 ~~3.~~ Page 2, line 2: delete the material beginning with "tangible" and ending  
8 with "property" on line 3 and substitute "meals, food or beverages".

9 ~~4.~~ Page 2, line 6: delete "For taxes imposed under subch. V" and substitute  
10 "Except as provided in par. (b) 2m.".

11 ~~5.~~ Page 2, line 10: before that line insert:

12 "SECTION 2m. 77.51 (15) (a) 2. of the statutes is amended to read:

INSERT  
1-9



